

MONTANA DEPARTMENT OF ADMINISTRATION  
LOCAL GOVERNMENT SERVICES BUREAU  
301 S. Park Avenue, Room 340  
P.O. Box 200547  
Helena, Montana 59620-0547

**APPLICATION FOR PLACEMENT/RENEWAL ON THE ROSTER OF INDEPENDENT AUDITORS  
AUTHORIZED TO CONDUCT AUDITS OF MONTANA LOCAL GOVERNMENT ENTITIES**

Period from July 1, 2008 through June 30, 2009

Please note below any required changes to the public accounting firm name or mailing address contained on the label to the left.

Name of Public Accounting Firm:

(1) \_\_\_\_\_

Mailing Address:

(2) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Section 2-7-506, MCA, and the Administrative Rules of Montana require that public accountants conducting audits of Montana local government entities under the provisions of Title 2, Chapter 7, Part 5, MCA, apply for and be accepted for placement on a roster of independent auditors authorized to conduct such audits that is maintained by the Department of Administration. Required qualifications for placement or renewal on the roster, as prescribed in the Administrative Rules of Montana, are enclosed. Please provide the following information:

Telephone Number: \_\_\_\_\_

FAX Number: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

Date of Last External Quality Control Review or Peer Review: \_\_\_\_/\_\_\_\_/\_\_\_\_

Period Covered by that Review: \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_

**Attach copy of review report (opinion letter) and acceptance letter from the peer review administrative agency or body (Note: Usually the Montana Society of CPA's or AICPA). See memo for further explanation.**

If an external quality control review or peer review has not been conducted for your firm within the past three years, indicate below the planned date of your initial or next review and the period that will be covered by the review.

Date of Planned External Quality Control Review or Peer Review: \_\_\_\_/\_\_\_\_/\_\_\_\_

Period to be Covered by that Review: \_\_\_\_/\_\_\_\_/\_\_\_\_ - \_\_\_\_/\_\_\_\_/\_\_\_\_

Under the authority of section 2-7-506, MCA, and the Administrative Rules of Montana, public accountants initially applying to the Department of Administration for placement on the roster or renewing for continuance on the roster must pay an annual fee to the Department of \$100.00. Please sign and date this form and return it with your check in the amount of **\$100.00** made payable to **"State Treasurer"** to:

Montana Department of Administration  
Local Government Services Bureau  
301 S. Park Avenue, Room 340  
P.O. Box 200547  
Helena, MT 59620-0547

I hereby certify that the above information is true and correct to the best of my knowledge and belief and that this firm meets the criteria for inclusion on the roster as specified in the Administrative Rules of Montana and as communicated to me in the material accompanying this application form. As indicated on Attachment I to this application, all individuals in this firm that will be performing Montana local government audits meet the continuing professional education requirements required by Government Auditing Standards and ARM 2.4.406.

\_\_\_\_\_  
Signature of Partner, Shareholder, or Other Authorized Representative of Public Accounting Firm

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Date

**NOTE 1: Is your firm interested in being pre-qualified to submit proposals for audits of State agencies that are contracted for by the Legislative Audit Division? Yes \_\_\_ No \_\_\_** **NOTE 2: See back of form for estimated turnaround time.**

**FOR DEPARTMENT OF ADMINISTRATION USE ONLY**

Date Received: Amount Received: \$ \_\_\_\_\_ By: \_\_\_\_\_

Auditor/Firm Registered: Yes No

A/R Date: \_\_\_\_\_ Doc.#: \_\_\_\_\_

Code No.: \_\_\_\_\_

Col. Date: \_\_\_\_\_ Doc.#: \_\_\_\_\_

Applic. Approved Date: \_\_\_\_\_

**NOTE TO AUDITOR:** Section 2-15-115, MCA, requires that an application form issued by an agency that is an application for a permit or a license must include, either as an attachment or directly on the form, the estimated time it will take for the agency to process and act on a correctly completed application form.

The Department of Administration, Local Government Services Bureau, estimates that it will take approximately 10 days for it to process and act on a correctly completed application form for placement/renewal on the roster of independent auditors authorized to conduct audits of Montana local government entities. If the form is not correctly completed, if the applicant is not properly and currently registered with the Montana Board of Public Accountants, or if the form is not accompanied by the required attachments (most recent external quality control or peer review report plus the letter of acceptance from the peer review administrative agency or body), additional time will be required to process and act on the application form.

## ATTACHMENT I

Section 2.4.406 of the Administrative Rules of Montana requires that an independent auditor must meet the continuing education requirements specified in Government Auditing Standards to be eligible for inclusion on the roster. Paragraph 3.45 of *Government Auditing Standards* states, in part,:

“Auditors performing work under GAGAS, including planning, directing, performing field work, or reporting on an audit or attestation engagement under GAGAS, need to maintain their professional competence through continuing professional education (CPE). Therefore, each auditor performing work under GAGAS should complete, every 2 years, at least 80 hours of CPE that directly enhance the auditor’s professional proficiency to perform audits and/or attestation engagements. At least 24 of the 80 hours of CPE should be in subjects directly related to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. At least 20 hours of the 80 should be completed in any 1 year of the 2-year period.”

The following individuals connected with this firm will be involved, as described above, in audits of Montana local governments during the fiscal year ended June 30, 2009.

_____ Name	<input type="checkbox"/> CPA (check if licensed CPA)
_____ Name	<input type="checkbox"/> CPA (check if licensed CPA)
_____ Name	<input type="checkbox"/> CPA (check if licensed CPA)
_____ Name	<input type="checkbox"/> CPA (check if licensed CPA)
_____ Name	<input type="checkbox"/> CPA (check if licensed CPA)
_____ Name	<input type="checkbox"/> CPA (check if licensed CPA)
_____ Name	<input type="checkbox"/> CPA (check if licensed CPA)

(NOTE: Each individual should maintain documentation to support his/her continuing education credits and should submit copies of this documentation to the Department of Administration if requested. (Documentation required by the Montana Board of Public Accountants will be accepted as documentation for this requirement.))

I certify that all individuals listed above that will be performing Montana local government audits for this firm meet the continuing professional education requirements required by *Government Auditing Standards* and ARM 2.4.406.

\_\_\_\_\_  
Name of Public Accountant or Public Accounting Firm

\_\_\_\_\_  
Signature of Partner, Shareholder, or Other Authorized Representative of Public Accounting Firm

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Date

(NOTE: PLEASE PHOTOCOPY AND USE ADDITIONAL SHEETS IF REQUIRED)